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Finest Bluestem Wheat

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First National Bank
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"Satisfactory Service"

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Popular prices. Your patronage respectfully invited

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STATE INDUSTRIAL NEWS ITEMS OF INTEREST

April wheat shipments from Portland totalled 916,915 bushels.

Silverton would improve Church street with concrete.

Bandon has sold \$14,000 bonds for new schoolhouse.

Forest Grove will improve streets with macadam at \$1 to \$1.50 per foot.

Linn and Lane counties will build a \$60,000 bridge at Harrisburg.

Independence—Valley and Siletz railroad will expend \$300,000 on extension.

To supply meters to all Portland water users calls for the expenditure of \$1,000,000.

Regulations of jitneys proceed along three lines: A monthly license, a surety bond to protect passengers against accidents, and a designated route of travel.

A \$20,000 fish ladder at Oregon City that kills all the salmon instead of letting them come over the falls is an example of the state doing things.

Roseburg—Engineer for Kendall Bros. designing \$500,000 sawmill.

At Eugene two rooms and a furnace have been ordered added to the new high school.

A new St. Helens Hall is to rise on site of burned buildings at Portland.

The new cannery at The Dalles is to be ready by June 10th.

Portland municipal wood yard finds itself with 10,000 cords of wood on hand that competes with farmers and wood dealers.

C. D. Lampson, of Gold Beach, will build a 20-room hotel at Brookings.

A game warden closed the Barry crab cannery at Empire on a technicality. More laws and officials, the less industries and higher taxes.

The contract for building the new Congregational church at Condon has been let to Everett Logan for 2750.

Mr. U'Ren is forcing another single tax campaign and says the four elections on this subject have settled nothing. He will have four more.

Raising deer for the Portland market is a new Douglas county industry.

Inman mine, Curry county, made clean-up of \$15,000 in gold for the winter's run.

John Roesch of La Grande plans to build a \$20,000 hotel at Union.

Oregon Voter: Physical valuation of railroads as a basis for rate-making is costing the government \$15,000,000 and the railroads \$35,000,000, according to Senator Weeks. About the time this money is spent the valuations will be stale and some bright mind will discover that physical valuation really isn't the right basis for figuring rates. The whole performance is simply \$50,000,000 added to the high cost of government by well-meaning men who itch to regulate.

The Congregational church at Eugene made 250 per cent profit on a 50c. dinner.

M. S. Corrigan Buys Car.

Before leaving town last Friday, M. S. Corrigan, president of the First National Bank of Heppner, and a prominent Butter creek farmer and stockman, drove around in front of Vaughn & Sons and left his order, with check accompanying, for a new model Case "30." This is the second car of this model disposed of to local parties, Hugh Currin having recently purchased a new Case.

Hogs From Monument.

J. S. Turner arrived from Monument on Sunday with 100 hogs which he sold to R. A. Thompson of this city for a good price. The hogs arrived in fairly good condition, after being on the road six days. Mr. Turner took the hogs to Portland Tuesday. Mr. Turner reports conditions excellent in the Monument country and says that crops will make a good yield, having received an abundance of moisture in the past two weeks.

First Wool From Spray.

Clarence Robinson and Bud Forrest arrived the last of the week with the first wool from Wheeler county, bringing over a part of the W. B. Potter clip. Mr. Robinson states that all the wool of that section will come to Heppner this season as in the past. Roads, according to his statement, are not in good condition at this time, due to heavy rains, but he believes they will be much better in a few weeks. He reports lots of rain in the Spray section.

To the War Veterans.

It is requested by the commander of Rawlins Post, G. A. R. that all the war veterans of Heppner, including the W. R. C., meet at the I. O. O. F. hall on Sunday morning next at 10 o'clock sharp, to be in readiness for the memorial services at the Christian church at 11. This invitation is to the veterans of the Spanish-American war, of which there is quite a number in and about Heppner.

Frank S. Glover, of Portland, representing the Fire Association of Philadelphia, as its special agent of the Pacific coast department, made Heppner an official visit on Saturday. He placed an agency of his company in this city with W. W. Smead.

Olin Hayes returned to Heppner last week after an absence of several days, during which time he visited through Sherman county. He says crops are looking good over there. Olin has accepted a job in The Dalles and will soon begin his duties at that place.

CHANGES PROBABLE IN INCOME TAX LAW

Washington, D. C. May '15—Because of imperfections in the income tax law, numerous amendments will be recommended to the next Congress by the Treasury Department.

Official experts are quietly at work on this statute, preparing a report on the crudities it contains and outlining proper legislative action to correct them. The law is honeycombed with errors.

A striking illustration of this thread of weakness that runs through the whole gamut of Democratic legislation occurs in one of the most vital provisions of the income tax law. It relates to deductions that shall be allowed in computing gross income—a basic element in this system of taxation.

Paragraph B of the law states that "in computing income for the purpose of the normal tax there shall be allowed as deductions" among other things "losses actually sustained during the year incurred IN TRADE" etc. What is the meaning of the words "in trade?" The courts must decide.

The phrase is capable of an infinite variety of interpretations. As construed by the Treasury Department, deductions from gross income for losses "in trade" can be made only in connection with "that which occupies and engages the time, attention, and labor of anyone for the purpose of livelihood, profit or improvement; that which is his personal concern or interest, employment, occupation, but it is not necessary that it should be his sole occupation or employment."

For instance, it is said that if a grocer has invested in real estate, in making his income tax return any real estate profit must be added to gross income but losses from real estate investment must not be deducted from gross income.

From every part of the country bitter complaints have been made against this ruling, and the question is to be taken to the courts for final adjudication. Whether the ruling is right or wrong, it is the uncertainty of the statute that reflects upon the intelligence of the political party responsible for it.

Nothing but heedlessness could have permitted it. The tax payer bears the burden of the blunder, for it is a maxim in governmental affairs that every doubt in a law is resolved in favor of the government by the administrative officers.

Errors in the income tax law are too numerous to mention in detail. Witness the fact that in the first few weeks of its operation thousands of applications for refund were made. One of these has just been allowed, and is a fine example of the law's uncertainty.

The Department refunded to one man who had paid \$500 as income tax all but \$12 of that amount. He had had the help of a revenue officer in making his return, yet so indefinite was the law that for fear of violation he paid the government \$500 instead of \$12.

Examination of the Department decisions on the income tax law shows a mass of contradictory rulings. Over and over again opinions were reversed and reversed, because the terms of the law did not admit of clear interpretation.

Every day additional evidence is found that adds to the long list of legislative blunders committed by the Democratic administration. Future Congresses and the courts must correct the mistakes, and meanwhile the people must pay for them.

Rapid Transit Down Monument Hill.

N. S. Whetstone and wife returned Sunday evening from their Grant county ranch in Fox Valley. Mr. Whetstone is narrating his thrilling ride down the Monument grade in his Ford car. The trouble began when the car struck a stump in the road. The jar was sufficient to throw Mrs. Whetstone from the car, badly lacerating her upper lip, and the Ford received a sprained front axle, as well as having the cranking shaft put out of commission. Being unable to start the engine, a push again started the machine down the hill. After overtaking an immigrant wagon and hurling a young heifer tied at the rear of the wagon, from the middle of the road, the Ford reached Monument at the bottom of the hill in safety. The impact of the car with the heifer smashed both lights of the machine, and she presented a rather sorry appearance but was soon put to rights and the trip on to Fox made without further mishap. Mrs. Whetstone is recovering rapidly from her hurts and the cut on her lip has about entirely healed.

Traveling Auditor Here.

Harold A. Wilkins, traveling auditor of the State Industrial Commission, spent Tuesday in Heppner on official business. This is Mr. Wilkins' first visit to this city since taking up his duties a few days ago. He is a cousin of J. L. Wilkins, the proprietor of the Palace Hotel.

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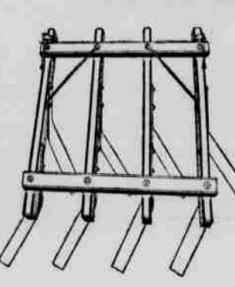
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Jones Weeder

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Summerfallowing is being done earlier this year than common. Weeds will come earlier and there will be more of them. Get after them early before they ruin your Summerfallow. The JONES WEEDER is the best and most speedy weeder ever built for that purpose. Built in sections like a harrow; each section cuts five feet and you can use as many sections as you want. The knives have a slope of 60 degrees and will not choke under normal conditions.

This weeder has been tried out on the same field with other weeders and has done more satisfactory work. The JONES WEEDER has been fully tested. Ask a farmer who uses one. For further particulars, prices, etc., write

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FINEST HOME-MADE LARD AND FRESH AND CURED MEATS.

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